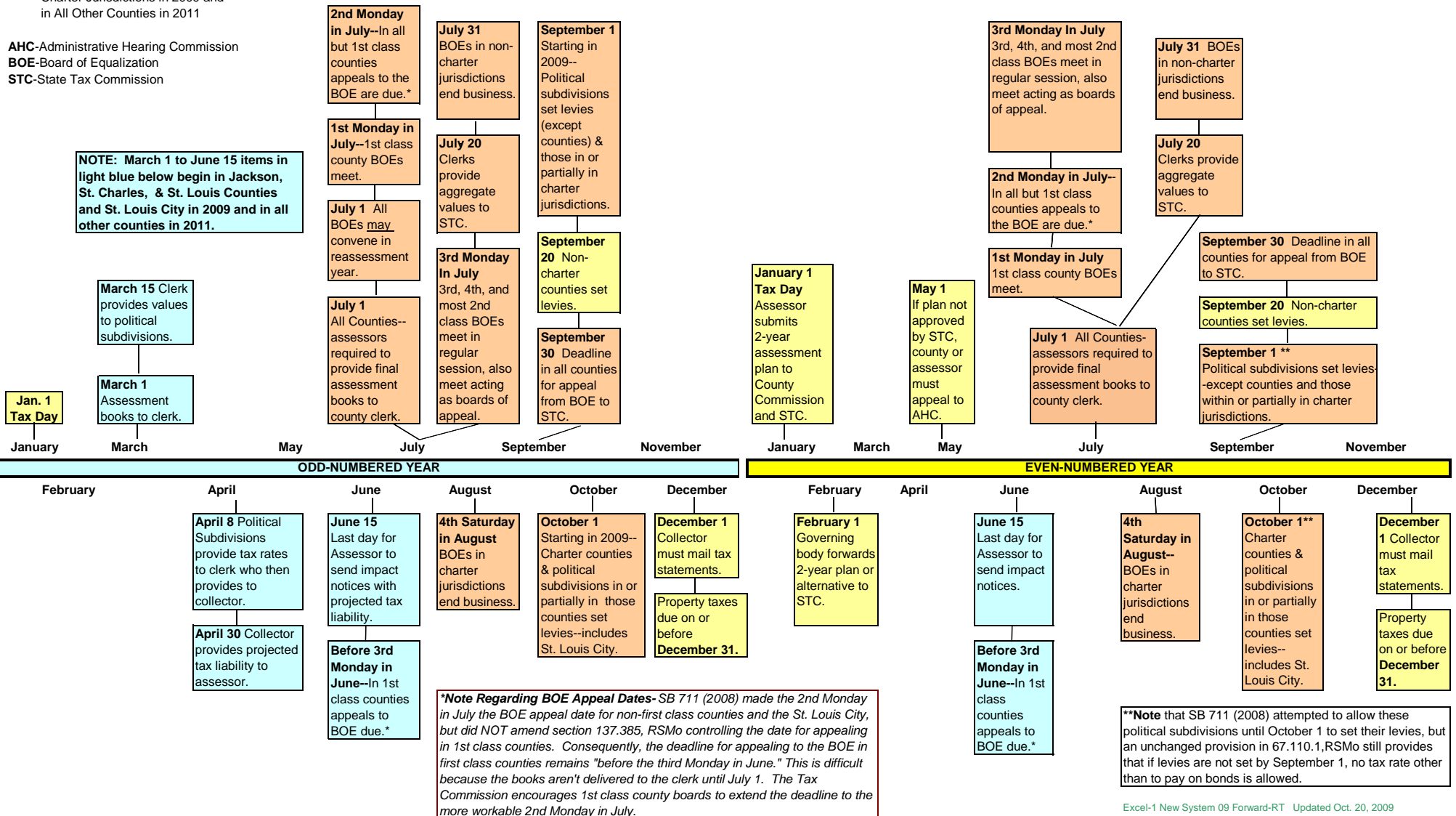


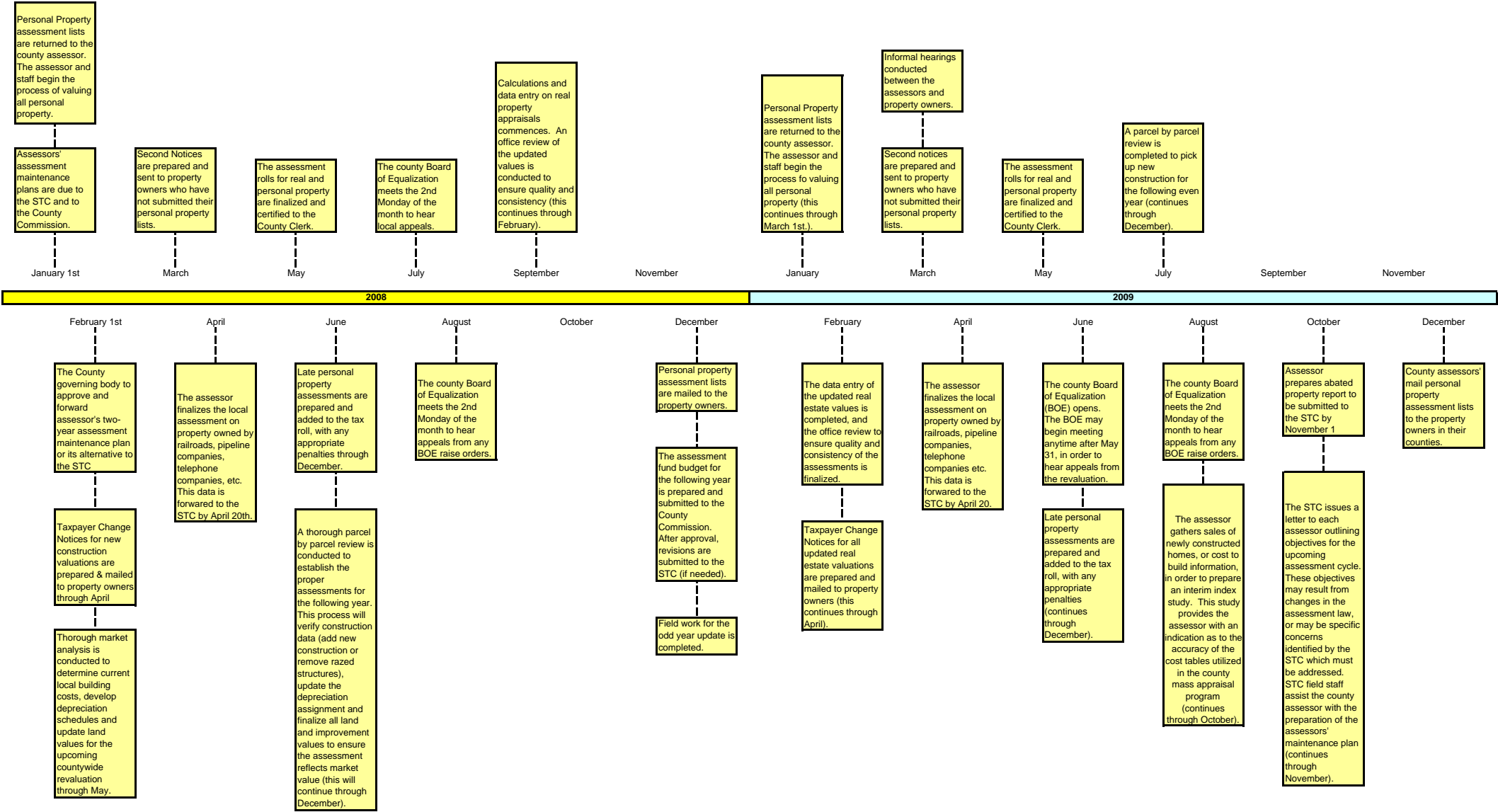
REAL PROPERTY ASSESSMENT TIMELINE

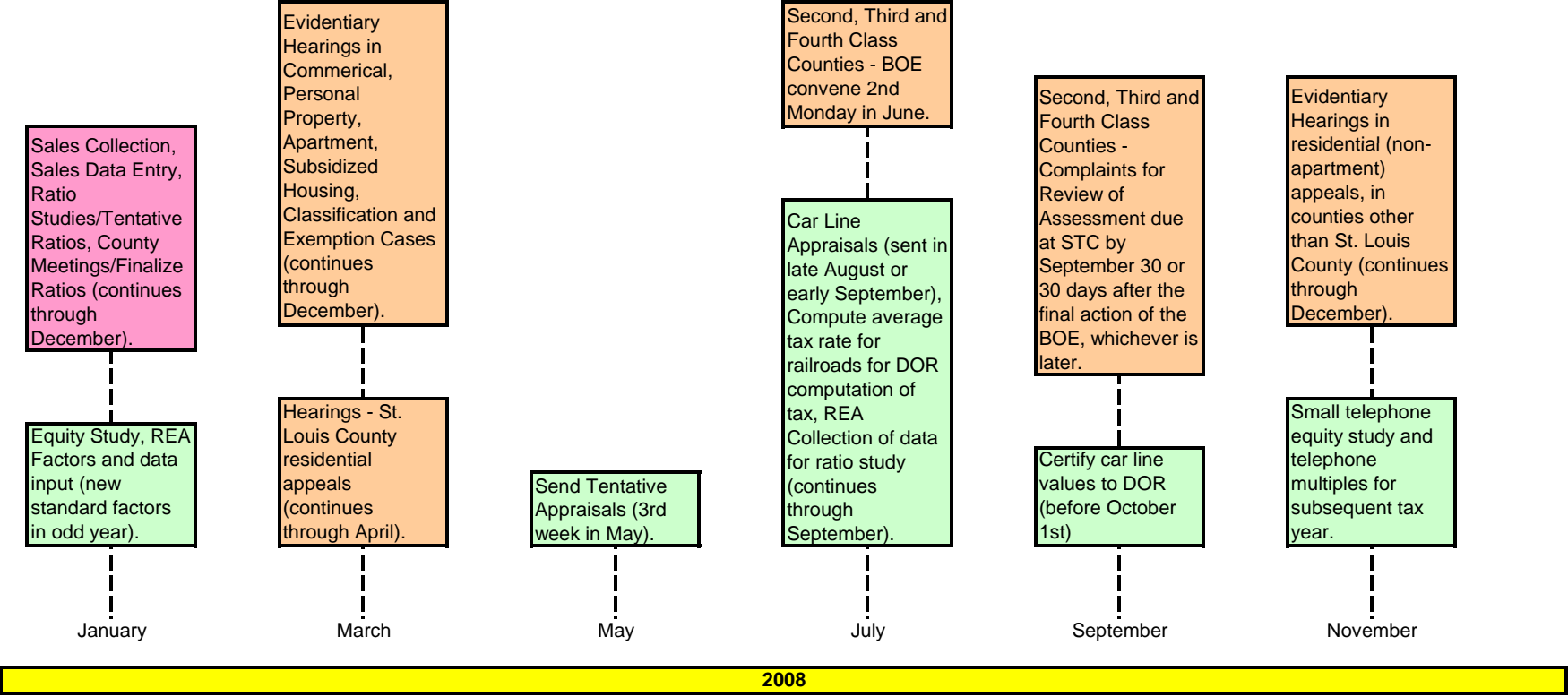
- Old Law Unchanged by Senate Bill 711
- Laws Changed by SB 711--Effective 8/28/08
- Laws Changed by SB 711--Effective in Charter Jurisdictions in 2009 and in All Other Counties in 2011

AHC-Administrative Hearing Commission
BOE-Board of Equalization
STC-State Tax Commission

NOTE: March 1 to June 15 items in light blue below begin in Jackson, St. Charles, & St. Louis Counties and St. Louis City in 2009 and in all other counties in 2011.







2008

February

April

Data collection and analysis, Appraisals, Mileage entered for certification (continues through May).

June

Informal hearings before the Commission (1st week in June).

Finalize values and certify to all 115 counties and political subdivisions.

Send final values (before July 1st).

Counties - BOE excluding St. Louis City convene. Omitted property may be added and hearings held after notice to taxpayer - 1st Monday in June.

First Class Counties - Appeals due to BOE before 3rd Monday in June.

August

Complaints for Review of Assessment received. Some may be received later due to local Boards not finishing work until October or November (continues through September).

First Class Counties and St. Louis City - Complaints for Review of Assessment due at STC on August 15th or 30 days after final action of BOE, whichever is later.

October

Appeals assigned STC Appeal Number, acknowledgement letter sent to taxpayer, list of appeals sent to Assessor, Clerk and Collector.

Orders issued setting residential (non-apartment) appeals for Prehearing Conference and/or Evidentiary Hearing.

Exchange Schedule Orders issued in Commercial, Personal Property, Apartment, Subsidized Housing, Classification and Exemption cases (continues through November).

December

